



Ohio Revised Code Section 3734.906 Records.

Effective: October 29, 1993

Legislation: Senate Bill 165 - 120th General Assembly

Every person liable for the fee imposed by section 3734.901 of the Revised Code shall keep complete and accurate records of all sales and purchases of tires as required by the tax commissioner. The records shall be available for inspection by the commissioner or his authorized agent and shall be preserved for four years after the return was due or filed, whichever is later.
